

THREATS
REVENUES - Sewer Service and Use Charges:
T-1 Parcel locations in the database are not accurate (users are not charged for services)
T-2 Parcel coding the sewer database is not accurate (e.g. type of business)
T-3 Flow information is not accurate
T-4 Loss adjustment factors in the database are not documented and/or appropriate
T-5 Sewer fee calculations are not accurate
T-6 Treasury is not following up on delinquent in-house invoiced accounts
T-7 The sewer billing database is vulnerable to disruption
REVENUES - Rate Structure:
T-8 City is not in compliance with the Muni Code requirements setting sewer fees
T-9 City is not in compliance with state revenue guidelines
T-10 Rates are inappropriate, inaccurate, inequitable, excessive, or out of date
T-11 City is not in compliance with Prop 218
REVENUES - Sources of Funds
T-12 County remitted sewer service charges are inaccurate
T-13 Pooled investment earnings (interest income) are not properly distributed among the wastewater funds
T-14 Cash balances are unnecessarily high
EXPENDITURES - Direct Expenditures:
T-15 Allocation of department costs and direct charges to the SSUC Fund are inappropriate and/or not in compliance with Muni Code
T-16 ULFT rebate program is not needed for new installations
EXPENDITURES - Transfers:
T-17 Transfers to other funds are inappropriate and/or not in compliance with Muni Code
T-18 Money transferred to other funds are commingled inappropriately
T-19 Interest transfers to the General Fund were unnecessarily discontinued
T-20 Overhead transfers to the General Fund do not cover General Fund costs.
EXPENDITURES - TPAC:
T-21 Cost distributions between the City and tributary agencies do not accurately reflect actual usage
T-22 The City is paying more than its proportionate share for community relations costs and/or wastewater reduction incentive programs
FLOW OF FUNDS AND ORGANIZATIONAL RESPONSIBILITY- Complexity of Fund Accounting and Division of Responsibility:
T-23 Funds have outlived their usefulness
T-24 Complexity of the flow of funds requires staff to spend too much time on fund accounting
T-25 Responsibility for monitoring the flow of funds is divided, too decentralized and not adequately coordinated
T-26 Organizational division of wastewater responsibilities creates operational inefficiencies (aspects of the program are organizationally misplaced)
FLOW OF FUNDS AND ORGANIZATIONAL RESPONSIBILITY - Interfund loans:
T-27 Loans to other funds are not formally documented, recorded, authorized and/or approved
T-28 Interfund loans are not repaid
T-29 Interest on loans to other funds is not being accrued